

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

IN RE: REFCO INC. SECURITIES
LITIGATION

MDL-1902 (GEL)

MARC S. KIRSCHNER,
As Trustee of the Refco Litigation Trust,

Plaintiff,

v.

GRANT THORNTON LLP, MAYER
BROWN, ROWE & MAW, LLP; ERNST &
YOUNG U.S. LLP;
PRICEWATERHOUSECOOPERS LLP;
CREDIT SUISSE SECURITIES (USA) LLC
(f/k/a CREDIT SUISSE FIRST BOSTON
LLC); BANC OF AMERICA SECURITIES
LLC; DEUTSCHE BANK SECURITIES
INC.; PHILLIP R. BENNETT; SANTO C.
MAGGIO; ROBERT C. TROSTEN; TONE N.
GRANT; REFCO GROUP HOLDINGS, INC.;
LIBERTY CORNER CAPITAL
STRATEGIES, LLC; WILLIAM T. PIGOTT;
EMF FINANCIAL PRODUCTS, LLC; EMF
CORE FUND, LTD.; DELTA FLYER FUND,
LLC; ERIC M. FLANAGAN; INGRAM
MICRO, INC.; CIM VENTURES, INC.;
BECKENHAM TRADING CO. INC.;
ANDREW KRIEGER; COAST ASSET
MANAGEMENT, LLC (f/k/a COAST ASSET
MANAGEMENT LP); CS LAND
MANAGEMENT, LLC; and CHRISTOPHER
PETITT,

Defendants.

Case No. 07 Civ. 11604 (GEL)

ECF Filed

RULE 7.1 STATEMENT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure [formerly Local General Rule 1.9], the undersigned counsel for defendant Ernst & Young LLP (“EY”) (a private non-governmental party) represents that EY has no publicly held affiliates.

Dated: January 28, 2008

Respectfully submitted,

Respectfully submitted,

/s/ Christopher Harris
One of the Attorneys for Defendant

Ernst & Young LLP

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